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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/53/738)*]

53/204. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the period ended 31 December 1997, the financial reports and audited financial statements of the United Nations,[1] United Nations peacekeeping operations (for the period ended 30 June 1997),[2] the International Trade Centre UNCTAD/WTO,[3] the United Nations University,[4] the United Nations Development Programme,[5] the United Nations Children's Fund, [6] the United Nations Relief and Works

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[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. I, chaps. I and V.

[2] Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chaps. I and V.

[3] Ibid., *Fifty-third Session, Supplement No. 5* (A/53/5), vol. III, chap. IV.

[4] Ibid., vol. IV, chaps. I and V.

[5] Ibid., *Supplement No. 5A* (A/53/5/Add.1), chaps. I and IV.

[6] Ibid., *Supplement No. 5B* (A/53/5/Add.2), chaps. I and IV.

Agency for Palestine Refugees,[7] the United Nations Institute for Training and Research,[8] the voluntary funds administered by the United Nations High Commissioner for Refugees,[9] the Fund of the United Nations Environment Programme,[10] the United Nations Population Fund,[11] the United Nations Habitat and Human Settlements Foundation,[12] the Fund of the United Nations International Drug Control Programme,[13] the United Nations Office for Project Services,[14] the reports and audit opinions of the Board of Auditors,[15] the concise summary of principal findings, conclusions and recommendations of the Board of Auditors[16] and the report of the Advisory Committee on Administrative and Budgetary Questions,[17]

Taking note of the reports of the Secretary-General on the measures taken or to be taken to implement the current recommendations of the Board of Auditors,[18] and of the responses of the executive heads of the United Nations organizations and programmes to the recommendations of the Board,[19]

Commending the Board of Auditors for carrying out its reviews in a comprehensive and efficient manner, in line with regulation 12.5 of the Financial Regulations of the United Nations,

Expressing concern about the persistence of problems and defects in the financial administration and management of the United Nations observed by the Board of Auditors,

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[7] Ibid., *Supplement No. 5C* (A/53/5/Add.3), chaps. I, IV and V.

[8] Ibid., *Supplement No. 5D* (A/53/5/Add.4), chaps. I, IV and V.

[9] Ibid., *Supplement No. 5E* (A/53/5/Add.5), chaps. III and IV.

[10] Ibid., *Supplement No. 5F* (A/53/5/Add.6), chaps. I, IV and V.

[11] Ibid., *Supplement No. 5G* (A/53/5/Add.7), chaps. I, IV and V.

[12] Ibid., *Supplement No. 5H* (A/53/5/Add.8), chaps. I, IV and V.

[13] Ibid., *Supplement No. 5I* (A/53/5/Add.9), chaps. I, IV and V.

[14] Ibid., *Supplement No. 5J* (A/53/5/Add.10), chaps. I and IV.

[15] Ibid., *Fifty-first Session, Supplement No. 5* (A/51/5), vol. I, chaps. II and III; ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chaps. II and III; ibid., *Fifty-third Session, Supplement No. 5* (A/53/5), vol. III, chaps. I and II; and vol. IV, chaps. II and III; ibid., *Supplement No. 5A* (A/53/5/Add.1), chaps. II and III; ibid., *Supplement No. 5B* (A/53/5/Add.2), chaps. II and III; ibid., *Supplement No. 5C* (A/53/5/Add.3), chaps. II and III; ibid., *Supplement No. 5D* (A/53/5/Add.4), chaps. II and III; ibid., *Supplement No. 5E* (A/53/5/Add.5), chaps. I and II; ibid., *Supplement No. 5F* (A/53/5/Add.6), chaps. II and III; ibid., *Supplement No. 5G* (A/53/5/Add.7), chaps. II and III; ibid., *Supplement No. 5H* (A/53/5/Add.8), chaps. II and III; ibid., *Supplement No. 5I* (A/53/5/Add.9), chaps. II and III; and ibid., *Supplement No. 5J* (A/53/5/Add.10), chaps. II and III.

[16] See A/53/217.

[17] A/53/513.

[18] A/52/879 and A/53/335.

[19] A/53/335/Add.1.

Emphasizing the need to improve implementation of the recommendations of the Board of Auditors, as approved by the General Assembly,

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors regarding the above-mentioned organizations, subject to the provisions of the present resolution;

2. *Also accepts* the concise summary of principal findings, conclusions and recommendations of the Board of Auditors, subject to the provisions of the present resolution;

3. *Notes with serious concern* that the Board of Auditors has qualified its audit opinion on the financial statements of the United Nations Development Programme, the United Nations Population Fund and the United Nations International Drug Control Programme;

4. *Requests* the Secretary-General and the executive heads of the United Nations funds and programmes mentioned in paragraph 3 above to take steps to rectify the situation in order to avoid another qualification during the next audit;

5. *Approves* all the recommendations of the Board of Auditors, and endorses the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[17] subject to the provisions of the present resolution;

6. *Requests* the Secretary-General and the executive heads of the United Nations funds and programmes to ensure timely implementation of the recommendations of the Board of Auditors, in accordance with the provisions of paragraphs 3 to 5 of its resolution 52/212 B of 31 March 1998;

7. *Decides* to consider specific issues, as appropriate, under the agenda item entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" at its resumed fifty-third session.

93rd plenary meeting
18 December 1998